



KEMENTERIAN RISET, TEKNOLOGI DAN PENDIDIKAN TINGGI
UNIVERSITAS SYIAH KUALA
UPT. PERPUSTAKAAN

Jalan T. Nyak Arief, Kampus UNSYIAH, Darussalam – Banda Aceh, Tlp. (0651) 8012380, Kode Pos 23111
Home Page : <http://library.unsyiah.ac.id> Email: helpdesk.lib@unsyiah.ac.id

ELECTRONIC THESIS AND DISSERTATION UNSYIAH

TITLE

ANALISIS STRUKTUR MODAL PADA PERUSAHAAN MANUFAKTUR MULTINASIONAL DAN DOMESTIK DI INDONESIA

ABSTRACT

ABSTRAK

Penelitian ini bertujuan untuk menganalisis struktur modal pada perusahaan manufaktur multinasional dan domestik di Indonesia. Sampel dalam penelitian ini berjumlah 30 perusahaan multinasional dan 32 perusahaan domestik. Teknik analisis yang digunakan dalam penelitian ini adalah analisis regresi linear berganda dan uji beda Mann-Whitney. Hasil penelitian secara parsial menunjukkan profitabilitas berpengaruh negatif signifikan terhadap struktur modal multinasional, serta ukuran perusahaan, aset tangibility, dan pertumbuhan perusahaan berpengaruh positif signifikan terhadap struktur modal multinasional. Profitabilitas berpengaruh negatif signifikan terhadap struktur modal domestik dan ukuran perusahaan berpengaruh positif signifikan terhadap struktur modal domestik. Dari hasil pengujian Mann-Whitney terdapat perbedaan struktur modal pada perusahaan manufaktur multinasional dan domestik.

Kata Kunci : Struktur Modal, Usia Perusahaan, Profitabilitas, Ukuran Perusahaan, Corporate Tax Rate, Asset Tangibility, Pertumbuhan Perusahaan.

ABSTRACT

This research aimed to analyze the capital structure of multinational and domestic manufacturing companies in Indonesia. The sample in this study amounted to 30 multinational companies and 32 domestic companies. The analysis technique used in this research was multiple linear regression analysis and Mann-Whitney different test. The result of this research showed that the profitability had a significant negative effect to multinational capital structure also the size, asset tangibility, and growth had a significant positive effect to multinational capital structure. The profitability had a significant negative effect on domestic capital structure and the size had a significant positive effect on domestic capital structure. From the Mann-Whitney test results, there were differences in capital structure in multinational and domestic manufacturing companies.

Keywords : Capital Structure, Age, Profitability, Size, Corporate Tax Rate, Asset Tangibility, Growth..